

Registered number: 325362

**W5 Marketing Intelligence Limited**  
**Unaudited**  
**Abridged Financial Statements**  
**For The Financial Year Ended 31 March 2025**

**W5 Marketing Intelligence Limited**

**Contents**

	<b>Page</b>
<b>Directors' Responsibilities Statement</b>	<b>1</b>
<b>Accountants' Report</b>	<b>2</b>
<b>Abridged Balance Sheet</b>	<b>3</b>
<b>Notes to the Abridged Financial Statements</b>	<b>4 - 9</b>

**W5 Marketing Intelligence Limited**

**Directors' Responsibilities Statement  
For the Financial Year Ended 31 March 2025**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

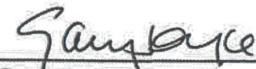
**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on 3 - 9:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Azets CC Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 31 March 2025.

On behalf of the board

  
\_\_\_\_\_  
Roderick Rowan  
Director

  
\_\_\_\_\_  
Gary Joyce  
Director

Date: 13 January 2026

**W5 Marketing Intelligence Limited**

**Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of W5 Marketing Intelligence Limited for the Financial Year Ended 31 March 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of W5 Marketing Intelligence Limited for the financial year ended 31 March 2025 which comprise the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of W5 Marketing Intelligence Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of W5 Marketing Intelligence Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of W5 Marketing Intelligence Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than W5 Marketing Intelligence Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2025 your duty to ensure that W5 Marketing Intelligence Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of W5 Marketing Intelligence Limited. You consider that W5 Marketing Intelligence Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit of the financial statements of W5 Marketing Intelligence Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

*Azets CC Limited*

Azets CC Limited  
Chartered Accountants  
3rd Floor  
40 Mespil Road  
Dublin 4

Date: *13 January 2026*

**W5 Marketing Intelligence Limited**


**Abridged Balance Sheet  
As at 31 March 2025**

	Note	2025 €	2025 €	2024 €	2024 €
<b>Fixed assets</b>					
Intangible assets	6		37,866		46,752
			<u>37,866</u>		<u>46,752</u>
<b>Current assets</b>					
Debtors: amounts falling due within one year	7	729,625		672,837	
Cash at bank and in hand		39,692		28,914	
		<u>769,317</u>		<u>701,751</u>	
Creditors: amounts falling due within one year	8	(625,847)		(640,115)	
<b>Net current assets</b>			<u>143,470</u>		<u>61,636</u>
<b>Total assets less current liabilities</b>			<u>181,336</u>		<u>108,388</u>
<b>Net assets</b>			<u>181,336</u>		<u>108,388</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			163,457		163,457
Profit and loss account			17,879		(55,069)
<b>Shareholders' funds</b>			<u>181,336</u>		<u>108,388</u>

We, as directors of W5 Marketing Intelligence Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) We acknowledge the Company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the state of the assets, liabilities and financial position of the Company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

  
 Roderick Rowan  
 Director

  
 Gary Joyce  
 Director

Date: 13 January 2016

The notes on pages 4 to 9 form part of these financial statements.

## **W5 Marketing Intelligence Limited**

### **Notes to the Abridged Financial Statements For the Financial Year Ended 31 March 2025**

#### **1. General information**

These financial statements comprising the Profit and Loss Account, Balance Sheet and the related notes constitute the individual financial statements of W5 Marketing Intelligence Limited for the financial year ended 31 March 2025.

W5 Marketing Intelligence Limited is a company limited by shares, incorporated in the Republic of Ireland. The registered address is 2nd Floor, The Chapel, Mount Saint Annes, Milltown, Dublin 6. The company registration number is 325362. The nature of the Company's operations, its principal activities and place of business are set out in the Director's Report.

#### **Statement of compliance**

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as adapted by Section 1A.

#### **Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

#### **Accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014.

The company has taken advantage of disclosure option of preparing a single statement of profit and loss and retained earnings as permitted by the FRS 102 "The financial reporting standard applicable in the UK and Republic of Ireland" as adapted by section 1A.

##### **2.2 Turnover**

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

#### **Rendering of services**

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**Notes to the Abridged Financial Statements  
For the Financial Year Ended 31 March 2025**

**2. Accounting policies (continued)**

**2.3 Employee benefits**

The company offers a range of benefits to its employees.

*i) Short term benefits*

Short term staff benefits including holiday pay & other similar non-monetary benefits are recognized as an expense in the period in which the service is received.

*ii) Defined contribution pension plan*

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid, the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.4 Borrowing costs**

All borrowing costs are recognised in profit or loss in the financial year in which they are incurred.

**2.5 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Company can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

## W5 Marketing Intelligence Limited

### Notes to the Abridged Financial Statements For the Financial Year Ended 31 March 2025

#### 2. Accounting policies (continued)

##### 2.6 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. Intangible assets are currently being amortized at 12.5% per annum.

##### 2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.9 Amounts recoverable on services

Amount recoverable on services is stated at cost, plus attributable profit, less any foreseeable losses and progress payments received. Cost is any attributable direct cost plus any labour costs relating to the contract. Short term contract work in progress is stated at cost, plus attributable profit, less any foreseeable losses. Only material secured contracts are considered for inclusion in work in progress.

##### 2.10 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 3. Employees

The average monthly number of employees, including the directors, during the financial year was as follows:

	2025 No.	2024 No.
	9	10

#### 4. Directors' remuneration

	2025 €	2024 €
Directors' emoluments	6,465	7,978

**WS Marketing Intelligence Limited**

**Notes to the Abridged Financial Statements  
For the Financial Year Ended 31 March 2025**

**5. Interest payable and similar expenses**

	2025 €	2024 €
Interest payable	468	262

**6. Intangible assets**

	Website Development €
<b>Cost</b>	
At 1 April 2024	
At 31 March 2025	114,399
	<u>114,399</u>
<b>Amortisation</b>	
At 1 April 2024	
Charge for the financial year on owned assets	67,647
At 31 March 2025	8,886
	<u>76,533</u>
<b>Net book value</b>	
At 31 March 2025	37,866
At 31 March 2024	<u>46,752</u>

**7. Debtors**

	2025 €	2024 €
Trade debtors	566,694	421,858
Other debtors	6,268	15,734
Prepayments	27,845	48,819
Amounts recoverable on services	51,000	59,742
Corporation tax	77,818	126,684
	<u>729,625</u>	<u>672,837</u>

**W5 Marketing Intelligence Limited**

**Notes to the Abridged Financial Statements  
For the Financial Year Ended 31 March 2025**

**8. Creditors: Amounts falling due within one year**

	2025	2024
	€	€
Overdrafts owed to credit institutions	61	60
Trade creditors	39,109	16,711
Amounts owed to group companies	552,507	540,590
Taxation and social insurance	24,670	61,635
Other creditors	500	500
Accruals	9,000	9,000
Deferred income	-	11,619
	<u>625,847</u>	<u>640,115</u>

**9. Related party transactions**

The transactions with the related parties of W5 Marketing Intelligence Limited, as defined by Financial Reporting Standard 102, as adapted by Section 1A, are summarised below:

	Opening	Advances	Repayments	Closing
	€	€	€	€
Amount owed (to)/from directors	9,465	-	(9,465)	-
Amounts owed from connected companies	5,000	-	-	5,000
	<u>14,465</u>	<u>-</u>	<u>(9,465)</u>	<u>5,000</u>

The company has availed of the exemption under Financial Reporting Standard No. 102, as adapted by Section 1A, regarding transactions with wholly owned group companies.

The amounts due from connected companies amounted to 4.6% of net relevant assets. These loans are interest free, unsecured and repayable upon demand.

**10. Post balance sheet events**

There were no significant events affecting the company since the end of financial year.

**11. Ultimate parent undertaking and controlling party**

The company is owned and controlled by the directors through their shareholding in the parent company Rojo Management Consultants Limited, a company incorporated in the Republic of Ireland.

**WS Marketing Intelligence Limited**

**Notes to the Abridged Financial Statements  
For the Financial Year Ended 31 March 2025**

**12. Movement in profit and loss account**

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the financial year	(55,069)	(18,803)
Profit/(loss) for the financial year	72,948	(36,266)
<b>Profit and loss account carried forward at the end of the financial year</b>	<b>17,879</b>	<b>(55,069)</b>

**13. Approval of financial statements**

The board of directors approved these financial statements for issue on *13 January 2026*.